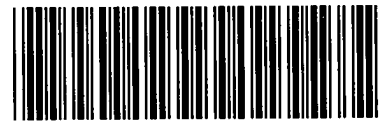


Company Registration Number 3277032

**UK CITIZENS ONLINE DEMOCRACY  
CONSOLIDATED FINANCIAL STATEMENTS  
31 MARCH 2015**

Charity No 1076346

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# UK CITIZENS ONLINE DEMOCRACY

## FINANCIAL STATEMENTS

YEAR ENDED 31 MARCH 2015

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# UK CITIZENS ONLINE DEMOCRACY

## TRUSTEES ANNUAL REPORT

YEAR ENDED 31 MARCH 2015

The Trustees, who are also directors for the purposes of company law, have pleasure in presenting their report and the financial statements of the Charity for the year ended 31 March 2015.

### REFERENCE AND ADMINISTRATIVE DETAILS

<b>Registered Charity name</b>	UK Citizens Online Democracy
<b>Charity registration number</b>	1076346
<b>Company registration number</b>	3277032
<b>Registered office</b>	483 Green Lanes London N13 4BS

### THE TRUSTEES

The Trustees who served the charity during the period were as follows:

J A Crabtree  
J P Cronin  
M M Hussain  
S King  
O F Blacker  
J M Weinstein

J M Weinstein retired as a trustee on 16 April 2015

<b>Secretary</b>	J P Cronin
<b>Auditor</b>	David Cadwallader & Co Limited Suite 3 Bignell Park Barns Chesterton, Bicester Oxon OX26 1TD

# UK CITIZENS ONLINE DEMOCRACY

## TRUSTEES ANNUAL REPORT (continued)

YEAR ENDED 31 MARCH 2015

### STRUCTURE, GOVERNANCE AND MANAGEMENT

UKCOD is incorporated as a company limited by guarantee, and is registered in the UK as a charity (registered charity no. 1076346). UKCOD is governed by a board of volunteer trustees.

UKCOD operates a number of civic and democratic websites under a single project, mySociety. UKCOD has a wholly owned commercial subsidiary, mySociety Ltd, which itself has a wholly owned commercial subsidiary, Mapumental Ltd. Each subsidiary is governed by its own board of directors, comprising a combination of trustees from UKCOD, executive directors and independent non-executive directors. Trustees and non-executive directors are not remunerated by any of the companies.

UKCOD employs no staff directly, but buys in labour as required from its subsidiary companies or from independent contractors.

mySociety Ltd employs the following permanent members of staff:

- Director
- Head of Finance and International
- Head of Research
- Head of Commercial Services
- Administration Manager
- Marketing and Communications Manager
- Events and Logistics Manager
- International Project Development Manager
- Sales Consultant
- Systems Administrator
- Designer (2)
- Senior Developer (4)
- Developer (9)

Mapumental Ltd employs no staff directly, but buys in labour as required from mySociety Ltd.

### OBJECTIVES

The objectives of UKCOD are to conduct and promote research into the use and effects of information and communication technologies in the context of the operation of any body or bodies which has or have an electorate, and to disseminate the useful results of such research for the benefit of the public.

UKCOD operates the mySociety project under the mission statement "We invent and popularise digital tools that enable citizens to exert power over institutions and decision makers", using its UK websites and the international websites it supports to undertake active research to explore what is effective in delivering on this mission.

# UK CITIZENS ONLINE DEMOCRACY

## TRUSTEES ANNUAL REPORT (continued)

YEAR ENDED 31 MARCH 2015

### ACTIVITIES

UKCOD continued to further its charitable objects through various projects:

- Undertaking a review of its activities in order to focus on those which best further its charitable mission and objectives; a result of this was the retirement of some older projects including FixMyTransport.com and PledgeBank.com.
- Continuing to operate, maintain and grow the use of the core UK sites – WriteToThem.com, TheyWorkForYou.com, FixMyStreet.com, and WhatDoTheyKnow.com.
- Assisting international partners in creating their own versions or equivalents of UKCOD's core UK sites, either through re-use of UKCOD's code or through user-centred design exercises to pinpoint the most effective intervention.
- Designing and carrying out research exercises on its own websites, its partners' websites, and comparable websites within the civic tech sector, in order to examine (and in due course increase) the usage and impact of such projects.
- Growing revenues from its subsidiaries, mySociety Ltd and Mapumental Ltd, through the establishment of new commercial relationships and products.
- Maintaining relationships with major grant-giving funders, and continuing to raise funds to ensure UKCOD's future sustainability and ability to deliver on its four-year (to 2018) strategic plan.

### PUBLIC BENEFIT

We have referred to the guidance in the Charity Commission's general guidance on public benefit when reviewing our aims and objectives and in planning our future activities. In particular, the trustees consider how planned activities will contribute to the aims and objectives they have set.

### ACHIEVEMENTS AND PERFORMANCE

Historically, UKCOD has measured performance based on usage of its UK websites. However, this represents an increasingly smaller proportion of the charity's activity. UKCOD's goals now include the establishment, in collaboration with international partners, of an ambitious number of substantially impactful sites and apps based on its code. The number and success of these partner websites are UKCOD's primary metrics.

#### UK sites

Site and transaction used	2013-14	2014-15
FixMyStreet - new problem reports sent to authorities	112,572	145,271
WhatDoTheyKnow - new FOI requests created	49,277	56,764
WriteToThem - messages sent to elected representatives	188,007	170,845
TheyWorkForYou - new email alerts created	18,778	17,515
FixMyTransport - new problems and campaigns created	2,190	2,173

# UK CITIZENS ONLINE DEMOCRACY

## TRUSTEES ANNUAL REPORT (continued)

YEAR ENDED 31 MARCH 2015

### ACHIEVEMENTS AND PERFORMANCE (continued)

The usage levels of FixMyStreet and WhatDoTheyKnow continue to grow, driven in part by UKCOD's investment in their underlying technology platforms for re-use in other countries and as commercial products. WriteToThem and TheyWorkForYou each saw a slight fall in usage due to a lower investment of time in improving and promoting them; however, with support from funders, some additional work was put into this in the run-up to the 2015 general election (outside this reporting period). FixMyTransport, as mentioned above, has now been closed down.

#### International re-use and adoption

Code developed by UKCOD under the mySociety project is now used to run projects in more than 30 countries around the world. In each of these cases UKCOD works with a local partner to ensure that the projects are appropriate and impactful in their local contexts. A number of these projects have significant profiles - the [mzalendo.com](http://mzalendo.com) and [pa.org.za](http://pa.org.za) parliamentary monitoring sites in Kenya and South Africa respectively are each used by tens of thousands of people a month. Similarly, sites such as [kimitud.atlatszo.hu](http://kimitud.atlatszo.hu) and [dostup.pravda.com.ua](http://dostup.pravda.com.ua) in Hungary and Ukraine respectively have generated thousands of Freedom of Information requests and have become useful resources for NGOs and journalists, as well as general citizens.

The charity remains committed to driving the re-use of its code, but at the same time understands that the barriers for partner projects succeeding are not always technical. Increasing awareness and use of tools such as Alaveteli and Pombola (Freedom of Information and Parliamentary Monitoring tools respectively) also requires marketing, PR and networking skills. UKCOD is therefore working to build international communities of partners around its projects - the largest of which is the community of partners who run sites powered by Alaveteli across more than 20 countries.

The focus of the organisation over the three years through to March 2018 with regard to the support and development of international partnerships is supporting projects that can reach a level of either at least 125,000 visitors or 2,500 transactions in a rolling six month period. UKCOD seeks to have at least 6 tools (outside of its historic UK sites) by the end of March 2016 and 24 sites by the end of March 2018.

#### Research Work

During the year 2014/15 UKCOD was successful in winning a two-year \$750,000 grant from the William and Flora Hewlett Foundation to create an in-house research team to study the impact of civic technologies - both its own and those of others in the sector. The sector has, to date, been poor at defining, measuring and maximising the impact of civic technologies. UKCOD hopes that it will both add materially to the body of knowledge on these subjects over the next two years and also act to drive interest in and engagement with such research more broadly across our sector. The first step taken to address this latter point was holding the first conference dedicated to the impact of civic technologies - TICTeC - which UKCOD ran in London in March 2015.

### FINANCIAL REVIEW

UKCOD has excellent relationships with a number of major charitable funding bodies, including:

- Omidyar Network - supports UKCOD across its international and UK charitable endeavours.
- The Open Society Foundation and Hivos - support UKCOD's work internationalising and spreading the adoption of the Alaveteli software platform, which underpins the UK WhatDoTheyKnow.com Freedom of Information site.

# UK CITIZENS ONLINE DEMOCRACY

## TRUSTEES ANNUAL REPORT (continued)

YEAR ENDED 31 MARCH 2015

### FINANCIAL REVIEW (continued)

- Google.org - support the creation of open source software 'components' primarily for use in parliamentary monitoring. The Poplus project has resulted in the creation of an international community of activists and technologies, and 20+ successful deployments of its software tools.
- The William and Flora Hewlett Foundation - supports UKCOD's research programme, which looks into the usage and impact of its projects, and disseminates the results in order to improve the sectoral knowledge base.
- The Indigo Trust - supports UKCOD's work internationalising and spreading the adoption of the Pombola software platform for parliamentary monitoring websites, with particular focus on sub-Saharan Africa. Pombola was originally created for the Kenyan Mzalendo.com (the code for the UK's TheyWorkForYou.com being unsuitable for re-use) and is also in use in Ghana, South Africa, Zimbabwe and Nigeria. It uses several of the Google-funded components.
- The Knight Foundation - awarded a grant to support UKCOD's provision of software tools to help local campaign groups in several key US cities, although this project was halted due to the difficulties of finding suitable partner organisations.
- Making All Voices Count - awarded a grant towards the development of a Freedom of Information software platform in Liberia.
- The JRSST Charitable Trust - awarded a grant towards the modernisation of TheyWorkForYou.com.

Each of these funders helps to fund maintenance, support and development of UKCOD's charitable websites, and in most cases also pays for specific projects, which UKCOD would be unable to undertake without such funding.

UKCOD's future goals were defined in 2014 in its 4-year strategic plan, and its fundraising approach is now to share and discuss this plan with potential funders, asking them to back all or parts of it. Over \$4m (£2.5m) has already been secured towards the delivery of the strategy, and fundraising continues. UKCOD also aims to increase the financial contributions made by its commercial subsidiaries mySociety Ltd and Mapumental Ltd towards the charity's work.

### PLANS FOR FUTURE PERIODS

UKCOD's 4-year strategy is, in summary, to grow and restructure the mySociety project to deliver the following outcomes by 2018:

1. Help launch and nurture 24 substantially impactful citizen empowerment sites and apps, running under the names of our partners, across a variety of middle income and developing countries. There will be hundreds if not thousands of other deployments of our tools, but these 24 will be the ones that will count.
2. Publish high quality, useful research on the impact of digital citizen empowerment tools, including frank assessments of where and how they do not work. Also, we will create and share measurement tools that can be used by others to learn about the impact of the services that they run.
3. Construct several high quality 'apps in a box' for international redeployment, and several components to accelerate innovation by third parties.
4. Carry out 10 user-centered design partnerships, helping campaigners around the world to successfully design digital tools that will be truly attractive to local users.
5. Stage 6 major international events — two per year — focused on the successful use of specific citizen empowerment technologies.

# UK CITIZENS ONLINE DEMOCRACY

## TRUSTEES ANNUAL REPORT (continued)

YEAR ENDED 31 MARCH 2015

### PLANS FOR FUTURE PERIODS (Continued)

6. Grow the communities around at least two of our tools so that, if necessary, in 2018 the communities would be able to take these tools over entirely, unburdening mySociety of the need to raise funds to cover their costs.
7. Run one research-focused conference a year that will provide a forum for mySociety, our partners and a wider peer group to share and discuss research findings and key research challenges.

### RESPONSIBILITIES OF THE TRUSTEES

The Trustees (who are also the directors of UK Citizens Online Democracy for the purposes of company law) are responsible for preparing the Trustees Annual Report and the Financial Statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice)

Company law requires the Trustees to prepare Financial Statements for each financial year, which give a true and fair view of the state of affairs of the charitable company and of the incoming resources and application of resources, including income and expenditure of the charitable company for that period.

In preparing these financial statements the Trustees are required to:

- Select suitable accounting policies and then apply them consistently
- Observe the methods and principles in the Charities SORP
- Make judgements and accounting estimates that are reasonable and prudent
- State whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the Financial Statements.
- Prepare the Financial Statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in operation.

The Trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the charitable company's transactions and disclose with reasonable accuracy at any time the financial position of the charitable company and enable them to ensure that the Financial Statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

In so far as the Trustees are aware:

- There is no relevant audit information of which the charitable company's auditor is unaware and
- The Trustees have taken all steps that they ought to have taken to make themselves aware of any relevant audit information and to establish that the audit is aware of that information



# UK CITIZENS ONLINE DEMOCRACY

## TRUSTEES ANNUAL REPORT (continued)

YEAR ENDED 31 MARCH 2015

### AUDITOR

A resolution to appoint David Cadwallader & Co Limited as auditors for the ensuing year will be proposed at the Annual General Meeting.

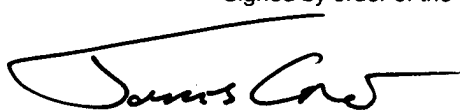
### SMALL COMPANY PROVISIONS

This report has been prepared in accordance with the provisions applicable to companies entitled to the small companies exemption.

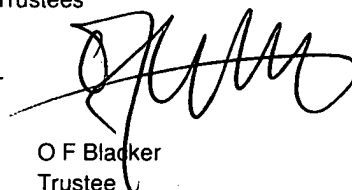
Registered Office:

483 Green Lanes  
London N13 4BS

Signed by order of the Trustees



J P Cronin  
Charity Secretary



O F Blacker  
Trustee

which comprise the Consolidated Statement of Financial Activities, the Charity Statement of Financial Activities, the Consolidated Balance Sheet, the Charity Balance Sheet and the related notes. The financial reporting framework that has been applied in their preparation is applicable law and the Financial Reporting Standard for Smaller Entities (effective April 2008) (United Kingdom Generally Accepted Accounting Practice applicable to Smaller Entities).

This report is made solely to the company's members, as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006 and to the charitable company's Trustees as a body in accordance with regulations made under section 154 of the Charities Act 2011. Our audit work has been undertaken so that we might state to the charitable company's members those matters we are required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the company and the company's members as a body, and its Trustees as a body for our audit work, for this report, or for the opinions we have formed.

#### **RESPECTIVE RESPONSIBILITIES OF TRUSTEES AND AUDITORS**

As explained more fully in the Trustees Annual Report, the Trustees (who are also the directors of the charitable company for the purposes of company law) are responsible for the preparation of the Financial Statements and for being satisfied that they give a true and fair view.

We have been appointed auditor under the Companies Act 2006 and Section 151 of the Charities Act 2011 and report in accordance with those Acts. Our responsibility is to audit the Financial Statements in accordance with relevant legal and regulatory requirements and International Standards on Auditing (UK and Ireland). Those standards require us to comply with the Auditing Practices Board's (APB) Ethical Standards for Auditors.

#### **SCOPE OF THE AUDIT OF THE FINANCIAL STATEMENTS**

A description of the scope of an audit of financial statements is provided on the FRC's website at [www.frc.org.uk/apb/scope/private.cfm](http://www.frc.org.uk/apb/scope/private.cfm)

**UK CITIZENS ONLINE DEMOCRACY**  
**INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS OF**  
**UK CITIZENS ONLINE DEMOCRACY continued....**

**YEAR ENDED 31 MARCH 2015**

**OPINION ON FINANCIAL STATEMENTS**

In our opinion the Financial Statements

- give a true and fair view of the state of the charity's and group's affairs as at year ended 31 March 2015 and of its incoming resources and application of resources, including its income and expenditure for the year then ended
- have been properly prepared in accordance with United Kingdom generally Accepted Accounting Practice (applicable to smaller entities)
- have been prepared in accordance with the requirements of the Companies Act 2006 and the Charities Act 2011.

**OPINION ON OTHER MATTER PRESCRIBED BY THE COMPANIES ACT 2006**

In our opinion the information given in the Trustees Annual Report for the financial year for which the Financial Statements are prepared is consistent with the Financial Statements.

**MATTERS ON WHICH WE ARE REQUIRED TO REPORT BY EXCEPTION**

We have nothing to report in respect of the following matters where the Companies Act 2006 and the Charities Act 2011 requires us to report to you if, in our opinion:

- the parent charitable company has not kept adequate and sufficient accounting records or returns adequate for our audit have not been received from branches not visited by us: or
- the parent charitable company's Financial Statements are not in agreement with the accounting records and returns; or
- certain disclosures of Trustees' remuneration specified by law are not made or
- we have not received all the information and explanations we require for our audit; or
- the Trustees were not entitled to prepare the Financial Statements in accordance with the small companies regime and take advantage of the small companies exemption from the requirement to prepare a directors' report and strategic report.



Nicola Jane Cadwallader  
Senior Statutory Auditor  
For and on behalf of  
David Cadwallader & Co Limited  
Chartered Certified Accountants  
& Statutory Auditors

Suite 3 Bignell Park Barns  
Chesterton  
Bicester  
Oxon  
OX26 1TD

31 July 2015

David Cadwallader and Co Limited is eligible to act as an auditor in terms of section 1212 of the Companies Act 2006.

# UK CITIZENS ONLINE DEMOCRACY

## CONSOLIDATED STATEMENT OF FINANCIAL ACTIVITIES (INCORPORATING THE INCOME & EXPENDITURE ACCOUNT)

YEAR ENDED 31 MARCH 2015

	Note	Unrestricted Funds	Restricted Funds	Total Funds 2015	Total Funds 2014
		£	£	£	£
<b>RESOURCES</b>					
Incoming resources from generating funds:					
Voluntary income	2	59,780	1,288,756	1,348,536	1,342,712
Activities for generating funds	3	544,098	-	544,098	469,047
Investment income	4	<u>206</u>	<u>185</u>	<u>391</u>	<u>474</u>
<b>TOTAL INCOMING RESOURCES</b>		<u>604,084</u>	<u>1,288,941</u>	<u>1,893,025</u>	<u>1,812,233</u>
<b>RESOURCES EXPENDED</b>					
Costs of generating funds:					
Costs of generating voluntary income	5	(478,301)	-	(478,301)	(396,589)
Charitable activities	6/7	(212,277)	(1,355,022)	(1,567,299)	(1,213,238)
Governance costs	8	<u>(7,126)</u>	<u>(18,849)</u>	<u>(25,975)</u>	<u>(22,921)</u>
<b>TOTAL RESOURCES EXPENDED</b>		<u>(697,704)</u>	<u>(1,373,871)</u>	<u>(2,071,575)</u>	<u>(1,632,748)</u>
<b>NET INCOMING RESOURCES FOR THE YEAR</b>	9	(93,620)	(84,930)	(178,550)	179,485
<b>RECONCILIATION OF FUNDS</b>					
Total funds brought forward		<u>264,809</u>	<u>85,388</u>	<u>350,197</u>	<u>170,712</u>
<b>TOTAL FUNDS CARRIED FORWARD</b>		<u>171,189</u>	<u>458</u>	<u>171,647</u>	<u>350,197</u>

The Statement of Financial Activities includes all gains and losses in the year and therefore a statement of total recognised gains and losses has not been prepared.

All of the above amounts relate to continuing activities

**UK CITIZENS ONLINE DEMOCRACY**  
**CHARITY STATEMENT OF FINANCIAL ACTIVITIES**  
**(INCORPORATING THE INCOME & EXPENDITURE ACCOUNT)**

**YEAR ENDED 31 MARCH 2015**

	Note	Unrestricted Funds	Restricted Funds	Total Funds 2015	Total Funds 2014
		£	£	£	£
<b>RESOURCES</b>					
Incoming resources from generating funds:					
Voluntary income	2	101,532	1,288,756	1,390,288	1,573,678
Activities for generating funds	3	618	-	618	-
Investment income	4	<u>206</u>	<u>185</u>	<u>391</u>	<u>474</u>
<b>TOTAL INCOMING RESOURCES</b>		<u>102,356</u>	<u>1,288,941</u>	<u>1,391,297</u>	<u>1,574,152</u>
<b>RESOURCES EXPENDED</b>					
Charitable activities		(212,277)	(1,355,022)	(1,567,299)	(1,416,300)
Governance costs	8	<u>(3,316)</u>	<u>(18,849)</u>	<u>(22,165)</u>	<u>(21,084)</u>
<b>TOTAL RESOURCES EXPENDED</b>		<u>(215,593)</u>	<u>(1,373,871)</u>	<u>(1,589,464)</u>	<u>(1,437,384)</u>
<b>NET INCOMING RESOURCES FOR THE YEAR</b>	9	(113,237)	(84,930)	(198,167)	136,768
<b>RECONCILIATION OF FUNDS</b>					
Total funds brought forward		<u>272,700</u>	<u>85,388</u>	<u>358,088</u>	<u>221,320</u>
<b>TOTAL FUNDS CARRIED FORWARD</b>		<u>159,463</u>	<u>458</u>	<u>159,921</u>	<u>358,088</u>

The Statement of Financial Activities includes all gains and losses in the year and therefore a statement of total recognised gains and losses has not been prepared.

All of the above amounts relate to continuing activities

# UK CITIZENS ONLINE DEMOCRACY

## CONSOLIDATED BALANCE SHEET

YEAR ENDED 31 MARCH 2015

	Note	2015	2014
		£	£
<b>FIXED ASSETS</b>			
Tangible Assets	11	<u>7,320</u>	<u>6,329</u>
<b>CURRENT ASSETS</b>			
Debtors	13	235,066	65,864
Cash at bank		<u>655,512</u>	<u>1,021,045</u>
		890,578	1,086,909
<b>CREDITORS: Amounts falling due within one year</b>	14	<u>(726,251)</u>	<u>(743,041)</u>
<b>NET CURRENT ASSETS</b>		<u>164,327</u>	<u>343,868</u>
<b>NET ASSETS</b>		<u>171,647</u>	<u>350,197</u>
<b>FUNDS</b>			
Restricted income funds	15	458	85,388
Unrestricted income funds	16	<u>171,189</u>	<u>264,809</u>
<b>TOTAL FUNDS</b>		<u>171,647</u>	<u>350,197</u>

The accounts have been prepared in accordance with the special provisions applicable to companies subject to the small companies' regime and with the Financial Reporting Standard for Smaller Entities (effective April 2008).

These financial statements were approved by the members of the committee on 31 July 2015

And signed on their behalf by



J P Cronin  
Charity Secretary



O F Blacker  
Trustee

Company Registration Number: 3277032

The notes on page 14-21 form part of these financial statements

# UK CITIZENS ONLINE DEMOCRACY

## CHARITY BALANCE SHEET

YEAR ENDED 31 MARCH 2015

	Note	2015		2014
		£	£	£
<b>FIXED ASSETS</b>				
Tangible Assets	11		7,320	6,329
Investments	12		<u>1</u>	<u>1</u>
			7,321	6,330
<b>CURRENT ASSETS</b>				
Debtors	13	185,600		51,173
Cash at bank		<u>598,778</u>		<u>954,893</u>
			784,378	1,006,066
<b>CREDITORS: Amounts falling due within one year</b>	14	<u>(631,778)</u>		<u>(654,308)</u>
<b>NET CURRENT ASSETS</b>			<u>152,600</u>	<u>351,758</u>
<b>NET ASSETS</b>			<u>159,921</u>	<u>358,088</u>
<b>FUNDS</b>				
Restricted income funds	15		458	85,388
Unrestricted income funds	16		<u>159,463</u>	<u>272,700</u>
<b>TOTAL FUNDS</b>			<u>159,921</u>	<u>358,088</u>

The accounts have been prepared in accordance with the special provisions applicable to companies subject to the small companies' regime and with the Financial Reporting Standard for Smaller Entities (effective April 2008).

These financial statements were approved by the members of the committee on the 31 July 2015  
And signed on their behalf by



J P Cronin  
Charity Secretary



O F Blacker  
Trustee

Company Registration Number: 3277032

The notes on page 14-21 form part of these financial statements

# UK CITIZENS ONLINE DEMOCRACY

## NOTES TO THE FINANCIAL STATEMENTS

YEAR ENDED 31 MARCH 2015

### 1. ACCOUNTING POLICIES

#### **Basis of accounting**

The Financial Statement have been prepared under the historical cost convention and in accordance with applicable United Kingdom accounting standards, the Statements of Recommended Practice "Accounting and Reporting by Charities" issued in March 2005 (SORP 2005) and the Companies Act 2006.

#### **Basis of consolidation**

The Group financial statements consolidate the financial statements of UK Citizens Online Democracy and its subsidiary undertakings mySociety Limited and Mapumental Limited drawn up to March 2015. The results of subsidiaries acquired or sold are consolidated for the periods from or to the date on which control passed. Acquisitions are accounted for under the acquisition method.

#### **Cash flow statement**

The Trustees have taken advantage of the exemption in Financial Reporting Standard No 1 (revised) from including a cash flow statement in the financial statements on the grounds that the charity is small.

#### **Fund accounting**

Unrestricted funds are available for use at the discretion of the trustees in furtherance of the general objectives of the charity and which have not been designated for other purposes.

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by donors or which have been raised by the charity for particular purposes.

#### **Resources expended**

All expenditure is accounted for on an accruals basis as a liability is incurred and has been classified under headings that aggregate all costs related to the category.

#### **Fixed assets**

All fixed assets are initially recorded at cost.

#### **Depreciation policy**

Depreciation is calculated so as to write off the cost of an asset, less its estimated residual value, over the useful economic life of that asset as follows:

Fixtures & Fittings	-	33% straight line
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# UK CITIZENS ONLINE DEMOCRACY

## NOTES TO THE FINANCIAL STATEMENTS Continued

YEAR ENDED 31 MARCH 2015

### Investments

Fixed asset investments are shown at cost less provision for impairment.

### Incoming resources

All incoming resources are included in the SOFA when the charity is legally entitled to the income and the amount can be quantified with reasonable accuracy.

Such income is only deferred if the donor has requested the amount to be allocated for specific projects, in which case it is allocated to the financial year in which the project takes place.

Investment income is recognised on a receivable basis.

## 2. VOLUNTARY INCOME

	Unrestricted Funds	Restricted Funds	Total Funds 2015	Total Funds 2014
	£	£	£	£
<b>Group Donations</b>				
Donations – other	9,658	-	9,658	18,098
<b>Grants receivable</b>				
The Omidyar Network Grant	-	495,814	495,814	638,902
The Indigo Trust Grant	-	24,677	24,677	38,219
The Open Society Foundations Grant	50,122	47,749	97,871	147,591
Google.org Grant	-	527,886	527,886	459,496
The Knight Foundation Grant	-	29,449	29,449	10,751
Hivos Grant	-	48,682	48,682	29,655
Hewlett Grant	-	83,038	83,038	-
MAVC Grant	-	22,444	22,444	-
JRSST Grant	-	9,017	9,017	-
	<u>59,780</u>	<u>1,288,756</u>	<u>1,348,536</u>	<u>1,342,712</u>
<b>Charity Donations</b>				
Donations - Other	9,658	-	9,658	18,098
Donations – mySociety	8,747	-	8,747	203,062
Use of name, logo, rights & data	33,005	-	33,005	27,904
<b>Grants receivable</b>				
The Omidyar Network Grant	-	495,814	495,814	638,902
The Indigo Trust Grant	-	24,677	24,677	38,219
The Open Society Foundation Grant	50,122	47,749	97,871	147,591
Google.org Grant	-	527,886	527,886	459,496
The Knight Foundation Grant	-	29,449	29,449	10,751
Hivos Grant	-	48,682	48,682	29,655
Hewlett Grant	-	83,038	83,038	-
MAVC Grant	-	22,444	22,444	-
JRSST Grant	-	9,017	9,017	-
	<u>101,532</u>	<u>1,288,756</u>	<u>1,390,288</u>	<u>1,573,678</u>

# UK CITIZENS ONLINE DEMOCRACY

## NOTES TO THE FINANCIAL STATEMENTS Continued

YEAR ENDED 31 MARCH 2015

### 3. INCOMING RESOURCES FROM ACTIVITIES FOR GENERATING FUNDS

	Unrestricted Funds	Total Funds 2015	Total Funds 2014
Group	£	£	£
Mapumental income	28,286	28,286	67,972
mySociety income	515,194	515,194	401,075
Consultancy	<u>618</u>	<u>618</u>	-
	<u>544,098</u>	<u>544,098</u>	<u>469,047</u>
<b>Charity</b>			
Consultancy	<u>618</u>	<u>618</u>	-
	<u>618</u>	<u>618</u>	-

### 4. INVESTMENT INCOME

	Unrestricted Funds	Restricted Funds	Total Funds 2015	Total Funds 2014
Group and Charity	£	£	£	£
Bank interest receivable	206	185	391	474
mySociety income	-	-	-	-
	<u>206</u>	<u>185</u>	<u>391</u>	<u>474</u>

### 5. COSTS OF GENERATING VOLUNTARY INCOME – GROUP

	Unrestricted Funds	Restricted Funds	Total Funds 2015	Total Funds 2014
	£	£	£	£
Mapumental costs	2,180	-	2,180	8,202
mySociety costs	<u>476,121</u>	-	<u>476,121</u>	<u>388,387</u>
	<u>478,301</u>	-	<u>478,301</u>	<u>396,589</u>

### 6. COSTS OF CHARITABLE ACTIVITIES BY FUND TYPE

	Unrestricted Funds	Restricted Funds	Total Funds 2015	Total Funds 2014
Group	£	£	£	£
The mySociety project	<u>212,277</u>	<u>1,355,022</u>	<u>1,567,299</u>	<u>1,213,238</u>
<b>Charity</b>				
The mySociety project	<u>212,277</u>	<u>1,355,022</u>	<u>1,567,299</u>	<u>1,416,300</u>

# UK CITIZENS ONLINE DEMOCRACY

## NOTES TO THE FINANCIAL STATEMENTS Continued

YEAR ENDED 31 MARCH 2015

### 7. COSTS OF CHARITABLE ACTIVITIES BY ACTIVITY TYPE

	Unrestricted Funds	Restricted Funds	Total Funds 2015	Total Funds 2014
Group	£	£	£	£
The mySociety project	<u>212,277</u>	<u>1,355,022</u>	<u>1,567,299</u>	<u>1,213,238</u>
<b>Charity</b>				
The mySociety project	<u>212,277</u>	<u>1,355,022</u>	<u>1,567,299</u>	<u>1,416,300</u>

### 8. GOVERNANCE COSTS

	Unrestricted Funds	Restricted Funds	Total Funds 2015	Total Funds 2014
Group	£	£	£	£
Accountancy fees	7,701	9,949	17,650	12,636
Audit fees	-	8,900	8,900	8,800
Legal fees	288	-	288	1,485
Foreign currency (gain)/loss	(2,362)	-	(2,362)	-
Interest payable	7	-	7	-
Corporation Tax	<u>1,492</u>	<u>-</u>	<u>1,492</u>	<u>-</u>
	<u>7,126</u>	<u>18,849</u>	<u>25,975</u>	<u>22,921</u>
<b>Charity</b>				
Accountancy fees	4,581	9,949	14,530	10,799
Audit fees	-	8,900	8,900	8,800
Legal fees	288	-	288	1,485
Interest payable	7	-	7	-
Foreign currency (gain)/loss	(2,362)	-	(2,362)	-
Corporation tax	<u>802</u>	<u>-</u>	<u>802</u>	<u>-</u>
	<u>3,316</u>	<u>18,849</u>	<u>22,165</u>	<u>21,084</u>

During the year ended 31 March 2015 UK Citizens Online Democracy paid £2,325 and £2,875 respectively for Mapumental Limited and MySociety Limited audit fees. This is due to UK Citizens Online Democracy being the only reason why the two aforementioned companies prepare audited accounts.

# UK CITIZENS ONLINE DEMOCRACY

## NOTES TO THE FINANCIAL STATEMENTS Continued

YEAR ENDED 31 MARCH 2015

### 9. NET INCOMING RESOURCES FOR THE YEAR

This is stated after charging:

	2015	2014
	£	£
<b>Group</b>		
Depreciation	3,604	1,406
Auditors' remuneration:		
Audit of financial statements	8,900	8,800
Other services – current auditors	13,280	-
Other services – previous Auditors	-	12,636
Exchange (gains)/losses	<u>(2,362)</u>	<u>-</u>
<b>Charity</b>		
Depreciation	3,604	1,533
Auditors' remuneration:		
Audit of financial statements	8,900	8,800
Other services – current Auditors	10,150	-
Other services – previous Auditors	-	10,799
Exchange (gains)/losses	<u>(2,362)</u>	<u>-</u>

### 10. STAFF COSTS AND EMOLUMENTS

Total staff costs were as follows:

	2015	2014
	£	£
Wages and salaries	1,140,484	945,545
Social security costs	130,488	104,614
Pension costs	<u>24,953</u>	<u>20,765</u>
	<u>1,295,925</u>	<u>1,070,924</u>

#### Particulars of employees

The average number of employees during the year, calculated on the basis of full time equivalents was as follows:

**No**  
24

Three employees received remuneration of £60,000 - £64,999 during the year (2014: one)

No salaries or wages have been paid to Trustees during the year.

**UK CITIZENS ONLINE DEMOCRACY**

**NOTES TO THE FINANCIAL STATEMENTS Continued**

**YEAR ENDED 31 MARCH 2015**

**11. TANGIBLE FIXED ASSETS**

	<b>Fixtures &amp; Fittings</b>
	<b>£</b>
<b>Group</b>	
<b>COST</b>	
At 1 April 2014	7,882
Additions	<u>4,595</u>
At 31 March 2015	<u>12,477</u>
<b>DEPRECIATION</b>	
At 1 April 2014	1,553
Charge for the year	<u>3,604</u>
At 31 March 2015	<u>5,157</u>
<b>NET BOOK VALUE</b>	
At 31 March 2015	<u>7,320</u>
At 31 March 2014	<u>6,329</u>
<b>Charity</b>	
<b>COST</b>	
At 1 April 2014	7,882
Additions	<u>4,595</u>
At 31 March 2015	<u>12,477</u>
<b>DEPRECIATION</b>	
At 1 April 2014	1,553
Charge for the year	<u>3,604</u>
At 31 March 2015	<u>5,157</u>
<b>NET BOOK VALUE</b>	
At 31 March 2015	<u>7,320</u>
At 31 March 2014	<u>6,329</u>

**12. INVESTMENTS**

<b>Charity</b>	<b>2015</b>	<b>2014</b>
<b>Movement in market value</b>	<b>£</b>	<b>£</b>
Market value at 1 April 2014	<u>1</u>	<u>1</u>
Market value at 31 March 2015	<u>1</u>	<u>1</u>
Historical cost at 31 March 2014	<u>1</u>	<u>1</u>

	<b>Country of Incorporation</b>	<b>Principal Activity</b>	<b>Holding</b>	<b>Proportion of Voting Rights &amp; Shares held</b>
mySociety Limited	England	Web development, software skills and consultancy services	Ordinary Share	100%
Mapumental Limited	England	Supply of transport software and consultancy	Ordinary share	100%

# UK CITIZENS ONLINE DEMOCRACY

## NOTES TO THE FINANCIAL STATEMENTS Continued

YEAR ENDED 31 MARCH 2015

### 13. DEBTORS

	Group 2015 £	Charity 2015 £	Group 2014 £	Charity 2014 £
Trade debtors	227,771	132,241	62,671	-
Amounts owed by group undertakings	-	50,580	-	47,573
Other debtors and prepayments	<u>7,295</u>	<u>2,779</u>	<u>3,193</u>	<u>3,600</u>
	<u>235,066</u>	<u>185,600</u>	<u>65,864</u>	<u>51,173</u>

### 14. CREDITORS

	Group 2015 £	Charity 2015 £	Group 2014 £	Charity 2014 £
Trade creditors	9,010	8,421	6,544	630
Taxation and social security	51,891	-	42,106	-
Other creditors	1,125	1,096	1,826	-
Accruals	16,415	13,275	17,070	8,800
Deferred income	<u>647,810</u>	<u>608,986</u>	<u>675,495</u>	<u>644,878</u>
	<u>726,251</u>	<u>631,778</u>	<u>743,041</u>	<u>654,308</u>
Deferred Income relates to grant and project income which relates to future periods				
At 1 April 2014	675,495	644,878	1,277,225	1,203,320
Released in year	( 675,495)	(644,878)	( 1,277,225)	( 1,203,320)
Income deferred in year	<u>647,810</u>	<u>608,986</u>	<u>675,495</u>	<u>644,878</u>
At 31 March 2015	<u>647,810</u>	<u>608,986</u>	<u>675,495</u>	<u>644,878</u>

### 15. RESTRICTED INCOME FUNDS – CHARITY AND GROUP

	Balance at 1 April 2014 £	Incoming resources £	Outgoing resources £	Balance at 31 Mar 2015 £
Operating the mySociety Project	<u>85,388</u>	<u>1,288,941</u>	<u>(1,373,871)</u>	<u>458</u>

# UK CITIZENS ONLINE DEMOCRACY

## NOTES TO THE FINANCIAL STATEMENTS Continued

YEAR ENDED 31 MARCH 2015

### 16. UNRESTRICTED INCOME FUNDS

	Balance at 1 April 2014 £	Incoming resources £	Outgoing resources £	Balance at 31 Mar 2015 £
Group General Funds	<u>264,809</u>	<u>604,084</u>	<u>(697,704)</u>	<u>171,189</u>
Charity General Funds	<u>272,700</u>	<u>102,356</u>	<u>(215,593)</u>	<u>159,463</u>

### 17. ANALYSIS OF NET ASSETS BETWEEN FUNDS

	Tangible Assets £	Investments £	Net current assets/(liabilities) £	Total £
<b>Group</b>				
<b>Restricted Income Funds</b>				
Operating the mySociety project	458	-	-	458
<b>Unrestricted Income Funds</b>	<u>6,862</u>	<u>-</u>	<u>164,327</u>	<u>171,189</u>
<b>Total Funds</b>	<u>7,320</u>	<u>-</u>	<u>164,327</u>	<u>171,647</u>
<b>Charity</b>				
<b>Restricted Income Funds</b>				
Operating the mySociety project	458	-	-	458
<b>Unrestricted Income Funds</b>	<u>6,862</u>	<u>1</u>	<u>152,600</u>	<u>159,463</u>
<b>Total Funds</b>	<u>7,320</u>	<u>1</u>	<u>152,600</u>	<u>159,921</u>